



CITY OF ATLANTA
DEPARTMENT OF FINANCE | OFFICE OF REVENUE | BUSINESS TAX DIVISION
55 TRINITY AVENUE, S.W. – SUITE 1350
ATLANTA, GEORGIA 30303
PHONE: (404) 330-6270 | WEB: WWW.ATL311.COM



Please review the Atlanta Code of Ordinances that governs malt beverage registrants to ensure monthly compliance.

- **Sec. 10-151. - Levy; report of sales; payment of tax.**

- (a) There is levied and imposed upon all wholesale dealers selling malt beverages within the city a specific excise tax in the amount of \$0.05 per 12 ounces or proportionately thereof so as to graduate the tax on bottles, cans and containers of various sizes, and a specific excise tax on tap or draft beer shall be in the amount of \$6.00 for each container of 15½ gallons or proportionately thereof so as to graduate the tax on containers of various sizes where the beverage is sold in or from a barrel or bulk container, such beverage being commonly known as tap or draft beer, of all malt beverages sold by each wholesale dealer within the corporate limits of the city, to be paid as provided in this section.
- (b) On or before the tenth (10th) day of each month, each wholesale dealer selling malt beverages within the city shall file a report on forms furnished by the city disclosing for the preceding calendar month the exact quantities of malt beverages, by size and type of container, constituting a beginning and ending inventory for the month, sold within the city. Each wholesale dealer shall remit to the city on the tenth day (10th) of the month next succeeding the calendar month in which the sales were made the amount of excise tax due in accordance with this subdivision.
- (c) There shall be no excise tax levied or imposed upon sales of malt beverages sold to persons outside of the state, for resale or consumption outside of the state, or upon sales of malt beverages sold to stores or canteens located on United States military posts or reservations; provided, however, that malt beverages sold to licensed airlines and railway passenger carriers for resale or consumption in or over the state shall not be exempt from such taxation.

- **Sec. 10-153. - Penalties for late reporting and payment.** The failure to make a timely report and remittance of the tax levied in this subdivision shall render a wholesale dealer liable for a penalty equal to two percent of the total amount due during the first 30 days following the date the report and remittance were due and a further penalty of five percent of the amount of the remittance for each consecutive 30 days or any portion thereof during which the report and remittance are not filed. The filing of a false or fraudulent report shall render the wholesale dealer making the report liable for a penalty equal to 20 percent of the amount of the remittance which would be required under an accurate and truthful report.



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TAX ON SALES OF ALCOHOL MALT BEVERAGES

ACCOUNT #: _____

Business Name: _____ Federal Tax I.D. #: _____

Contact Person: _____ Title: _____

Business Address: _____

Mailing Address: _____

Email Address: _____ Phone: _____

In compliance with the Ordinance of the City of Atlanta, the following is a report to the City of Atlanta of all Sales of Malt Beverages for the month of _____, 20_____.

NUMBER OF CASES/KEGS	CASES OF KEG SIZE	TAX RATE CASES/KEGS	TOTAL TAX DUE
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
		@ \$ _____ PER CASE	\$
TOTAL TAX DUE			\$

RETURN ORIGINAL TO THE CITY OF ATLANTA – RETAIN COPY FOR YOUR RECORDS